

**VILLAGE OF BARRINGTON, ILLINOIS**

**Motor Vehicle Parking System - Enterprise Fund**

**Statement of Revenues, Expenses and Changes in  
Net Assets - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Operating Revenues			
Licenses and Permits			
Parking Lot 2 CNW Permits	\$ 70,000	\$ 70,000	\$ 54,671
Parking Permits	116,000	116,000	98,470
Employee/Employer Permits	16,000	16,000	16,125
Charges for Services			
Parking Fees	342,500	342,500	264,072
Fines and Forfeitures			
Parking Fines	120,000	120,000	93,215
Village Property Usage			
Rental Income	3,000	3,000	7,337
Miscellaneous			
Other	50	500	90
Total Operating Revenues	<u>667,550</u>	<u>668,000</u>	<u>533,980</u>
Operating Expenses Before Depreciation			
Operations	742,274	752,274	667,156
Capital Projects	<u>250,000</u>	<u>740,000</u>	<u>84,783</u>
Total Operating Expenses Before Depreciation	<u>992,274</u>	<u>1,492,274</u>	<u>751,939</u>
Operating Income (Loss) Before Depreciation	(324,724)	(824,274)	(217,959)
Depreciation	<u>-</u>	<u>-</u>	<u>7,000</u>
Income (Loss)	(324,724)	(824,274)	(224,959)
Nonoperating Revenues			
Investment Income	<u>90,000</u>	<u>90,000</u>	<u>47,630</u>
Change in Net Assets	<u>\$ (234,724)</u>	<u>\$ (734,274)</u>	(177,329)
Net Assets - January 1			<u>3,656,899</u>
Net Assets - December 31			<u>\$ 3,479,570</u>

**VILLAGE OF BARRINGTON, ILLINOIS**

**Motor Vehicle Parking System - Enterprise Fund**

**Schedule of Operating Expenses - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Operations			
Administrative Services			
Personnel Services	\$ 22,954	\$ 23,854	\$ 23,715
Professional Development	1,100	550	200
Contractual Services	97,350	95,260	75,912
Commodities	4,105	2,680	-
Interfund Charges	130,778	133,943	127,362
Total Administrative Services	256,287	256,287	227,189
Public Works			
Personnel Services	75,928	75,928	48,053
Contractual Services	117,760	109,510	87,031
Commodities	2,140	15,390	14,456
Total Public Works	195,828	200,828	149,540
Police Department			
Personnel Services	280,037	285,037	284,984
Contractual Services	5,832	5,832	2,868
Commodities	4,290	4,290	2,575
Total Police Department	290,159	295,159	290,427
Total Operations	742,274	752,274	667,156

**VILLAGE OF BARRINGTON, ILLINOIS**

**Motor Vehicle Parking System - Enterprise Fund**

**Schedule of Operating Expenses - Budget and Actual - Continued**  
**Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Capital Projects			
Train Station Renovation			
Contractual	\$ -	\$ 1,000	\$ 126
Capital Expenditures	200,000	689,000	45,509
Village Center Parking Facility			
Contractual	<u>50,000</u>	<u>50,000</u>	<u>39,148</u>
Total Capital Projects	<u>250,000</u>	<u>740,000</u>	<u>84,783</u>
Total Operating Expenses	<u>\$ 992,274</u>	<u>\$ 1,492,274</u>	<u>\$ 751,939</u>

**VILLAGE OF BARRINGTON, ILLINOIS**

**Motor Vehicle Parking System - Enterprise Fund**

**Schedule of Fixed Assets and Depreciation  
Year Ended December 31, 2003**

	Fixed Assets			
	Balances January 1	Additions	Retirements/ Transfers	Balances December 31
Land	\$ 983,779	\$ -	\$ -	\$ 983,779
Parking Lot Construction	1,565,727	-	-	1,565,727
Total Fixed Assets	<u>\$ 2,549,506</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,549,506</u>
	Accumulated Depreciation			
	Balances January 1	Additions	Retirements/ Transfers	Balances December 31
Land	\$ -	\$ -	\$ -	\$ -
Parking Lot Construction	1,546,810	7,000	-	1,553,810
Total Accumulated Depreciation	<u>\$ 1,546,810</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 1,553,810</u>
Total Fixed Assets (Net of Accumulated Depreciation)	<u>\$ 1,002,696</u>			<u>\$ 995,696</u>

# VILLAGE OF BARRINGTON, ILLINOIS

## Recycling and Refuse - Enterprise Fund

### Statement of Revenues, Expenses and Changes in Net Assets - Budget and Actual Year Ended December 31, 2003

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Refuse Collections	\$ 799,000	\$ 799,000	\$ 790,297
Miscellaneous			
Other	350	350	260
Biodegradable Bags	4,000	4,000	4,293
Total Operating Revenues	803,350	803,350	794,850
Operating Expenses			
Administration	47,701	47,701	44,928
Operations	785,159	785,159	757,246
Total Operating Expenses	832,860	832,860	802,174
Operating Income (Loss)	(29,510)	(29,510)	(7,324)
Nonoperating Revenues			
Investment Income	2,500	2,500	1,627
Income (Loss) Before Transfers	(27,010)	(27,010)	(5,697)
Transfers In			
General Fund	5,000	35,000	35,000
Change in Net Assets	\$ (22,010)	\$ 7,990	29,303
Net Assets - January 1			67,715
Net Assets - December 31			\$ 97,018

**VILLAGE OF BARRINGTON, ILLINOIS**

**Recycling and Refuse - Enterprise Fund**

**Schedule of Operating Expenses - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Administration			
Administrative Services			
Utility Billing			
Personnel Services	\$ 37,850	\$ 38,350	\$ 38,335
Professional Development	95	95	-
Contractual Services	7,825	7,325	5,111
Commodities	475	375	-
Interfund Charges	1,456	1,556	1,482
Total Administration	47,701	47,701	44,928
Operations			
Recycling/Refuse Operations			
Personnel Services	54,692	54,692	53,479
Professional Development	100	100	-
Contractual Services	622,300	622,300	599,414
Commodities	31,250	29,350	25,636
Interfund Charges	76,817	78,717	78,717
Total Operations	785,159	785,159	757,246
Total Operating Expenses	\$ 832,860	\$ 832,860	\$ 802,174

# VILLAGE OF BARRINGTON, ILLINOIS

## Internal Service Funds

### Combining Statement of Net Assets December 31, 2003

	<u>Information Systems</u>	<u>Central Garage</u>	<u>Totals</u>
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 739,108	\$ 2,852,310	\$ 3,591,418
Receivables			
Accounts Receivable	8,556	2,608	11,164
Accrued Interest	<u>-</u>	<u>2,580</u>	<u>2,580</u>
Total Current Assets	<u>747,664</u>	<u>2,857,498</u>	<u>3,605,162</u>
Fixed Assets			
Vehicles and Equipment	-	1,353,182	1,353,182
Accumulated Depreciation	<u>-</u>	<u>(822,988)</u>	<u>(822,988)</u>
Total Fixed Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>530,194</u>	<u>530,194</u>
Total Assets	<u>\$ 747,664</u>	<u>\$ 3,387,692</u>	<u>\$ 4,135,356</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 892	\$ 53,760	\$ 54,652
Accrued Payroll	3,116	9,181	12,297
Compensated Absences Payable	<u>2,670</u>	<u>15,957</u>	<u>18,627</u>
Total Current Liabilities	<u>6,678</u>	<u>78,898</u>	<u>85,576</u>
<b>NET ASSETS</b>			
Invested in Capital Assets	-	530,194	530,194
Unrestricted	<u>740,986</u>	<u>2,778,600</u>	<u>3,519,586</u>
Total Net Assets	<u>\$ 740,986</u>	<u>\$ 3,308,794</u>	<u>\$ 4,049,780</u>

# VILLAGE OF BARRINGTON, ILLINOIS

## Internal Service Funds

### Combining Statement of Revenues, Expenses and Changes in Net Assets Year Ended December 31, 2003

	<u>Information Systems</u>	<u>Central Garage</u>	<u>Totals</u>
Operating Revenues			
Charges for Services	\$ 8,555	\$ 23,454	\$ 32,009
Interfund Charges	<u>264,063</u>	<u>772,079</u>	<u>1,036,142</u>
Total Operating Revenues	<u>272,618</u>	<u>795,533</u>	<u>1,068,151</u>
Operating Expenses			
Operations	99,411	375,468	474,879
Capital Projects	34,063	305,722	339,785
Depreciation	<u>-</u>	<u>71,005</u>	<u>71,005</u>
Total Operating Expenses	<u>133,474</u>	<u>752,195</u>	<u>885,669</u>
Operating Income	<u>139,144</u>	<u>43,338</u>	<u>182,482</u>
Nonoperating Revenues			
Investment Income	5,950	37,858	43,808
Other Income	<u>-</u>	<u>38,855</u>	<u>38,855</u>
Total Nonoperating Revenues	<u>5,950</u>	<u>76,713</u>	<u>82,663</u>
Change in Net Assets	145,094	120,051	265,145
Net Assets - January 1 as Restated	<u>595,892</u>	<u>3,188,743</u>	<u>3,784,635</u>
Net Assets - December 31	<u><u>\$ 740,986</u></u>	<u><u>\$ 3,308,794</u></u>	<u><u>\$ 4,049,780</u></u>



# VILLAGE OF BARRINGTON, ILLINOIS

## Internal Service Funds

### Combining Statement of Cash Flows Year Ended December 31, 2003

	Information Systems	Central Garage	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 18,420	\$ 26,849	\$ 45,269
Receipts from Quasi-External Transactions	264,063	772,079	1,036,142
Payments to Employees	(68,012)	(199,881)	(267,893)
Payments to Suppliers	(81,556)	(448,053)	(529,609)
	<u>132,915</u>	<u>150,994</u>	<u>283,909</u>
Cash Flows from Noncapital Financing Activities			
Other Income	<u>-</u>	<u>38,855</u>	<u>38,855</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	<u>-</u>	<u>(80,002)</u>	<u>(80,002)</u>
Cash Flows from Investing Activities			
Interest Received	<u>5,950</u>	<u>37,858</u>	<u>43,808</u>
Net Change in Cash and Cash Equivalents	138,865	147,705	286,570
Cash and Cash Equivalents			
Beginning of Year	<u>600,243</u>	<u>2,704,605</u>	<u>3,304,848</u>
End of Year	<u>\$ 739,108</u>	<u>\$ 2,852,310</u>	<u>\$ 3,591,418</u>
Reconciliation of Operating Income to Net Cash			
Provided (Used) by Operating Activities			
Operating Income (Loss)	<u>139,144</u>	<u>43,338</u>	<u>182,482</u>
Adjustments to Reconcile Operating Income to Net			
Cash Provided by (Used in) Operating Activities			
Depreciation Expense	-	71,005	71,005
Increase (Decrease) in Current Assets	9,865	3,395	13,260
Increase (Decrease) in Current Liabilities	<u>(16,094)</u>	<u>33,256</u>	<u>17,162</u>
Net Cash Provided by Operating Activities	<u>\$ 132,915</u>	<u>\$ 150,994</u>	<u>\$ 283,909</u>

**VILLAGE OF BARRINGTON, ILLINOIS**

**Information Systems - Internal Service Fund**

**Statement of Revenues, Expenses and Changes in  
Net Assets - Budget and Actual  
Year Ended December 31, 2003**

	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
Operating Revenues			
Charges for Services			
Shared Services - BCFPD	\$ 44,201	\$ 44,201	\$ 8,555
Interfund Charges			
Information Systems - Services	177,211	177,211	104,088
Information Systems - Depreciation	<u>158,986</u>	<u>158,986</u>	<u>159,975</u>
Total Operating Revenues	<u>380,398</u>	<u>380,398</u>	<u>272,618</u>
Operating Expenses Before Depreciation			
Operations	142,211	147,211	99,411
Capital Projects	<u>170,735</u>	<u>221,735</u>	<u>34,063</u>
Total Operating Expenses	<u>312,946</u>	<u>368,946</u>	<u>133,474</u>
Operating Income	67,452	11,452	139,144
Nonoperating Revenues			
Investment Income	<u>10,000</u>	<u>10,000</u>	<u>5,950</u>
Change in Net Assets	<u>\$ 77,452</u>	<u>\$ 21,452</u>	145,094
Net Assets - January 1			<u>595,892</u>
Net Assets - December 31			<u>\$ 740,986</u>

VILLAGE OF BARRINGTON, ILLINOIS

Information Systems - Internal Service Fund

Schedule of Operating Expenses - Budget and Actual  
Year Ended December 31, 2003

	Budget		Actual
	Original	Final	
Operations			
Administrative Services			
Information Systems			
Personnel Services	\$ 55,499	\$ 75,499	\$ 68,012
Professional Development	12,100	7,100	2,371
Contractual Services	71,912	61,912	28,193
Commodities	2,700	2,700	835
Total Operations	142,211	147,211	99,411
Capital Projects			
Capital Expense			
Capital Equipment	170,735	221,735	34,063
Total Operating Expenses	\$ 312,946	\$ 368,946	\$ 133,474

**VILLAGE OF BARRINGTON, ILLINOIS**

**Central Garage - Internal Service Fund**

**Statement of Revenues, Expenses and Changes in  
Net Assets - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Shared Services - BCFPD	\$ 272,509	\$ 272,509	\$ 23,454
Interfund Charges			
Vehicle Maintenance	409,104	409,104	416,953
Vehicle Depreciation	381,326	381,326	355,126
Total Operating Revenues	1,062,939	1,062,939	795,533
Operating Expenses Before Depreciation			
Operations	390,811	392,394	375,468
Capital Projects	863,868	1,033,285	305,722
Total Operating Expenses	1,254,679	1,425,679	681,190
Operating Income (Loss) Before Depreciation	(191,740)	(362,740)	114,343
Depreciation	-	-	71,005
Operating Income (Loss)	(191,740)	(362,740)	43,338
Nonoperating Revenues			
Investment Income	100,000	100,000	37,858
Other Income	51,680	51,680	38,855
Total Nonoperating Revenues	151,680	151,680	76,713
Change in Net Assets	\$ (40,060)	\$ (211,060)	120,051
Net Assets - January 1 as Restated			3,188,743
Net Assets - December 31			\$ 3,308,794

**VILLAGE OF BARRINGTON, ILLINOIS**

**Central Garage - Internal Service Fund**

**Schedule of Operating Expenses - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Operations			
Public Works			
Personnel Services	\$ 188,708	\$ 200,708	\$ 199,881
Professional Development	1,800	1,800	403
Contractual Services	15,930	15,930	14,515
Commodities	151,250	139,250	126,809
Interfund Charges	33,123	34,706	33,860
Total Operations	390,811	392,394	375,468
Capital Projects			
Capital Expense			
Capital Equipment	946,868	1,116,285	385,724
Less Nonoperating Items			
Fixed Assets Capitalized	(83,000)	(83,000)	(80,002)
Total Capital Projects	863,868	1,033,285	305,722
Total Operating Expenses	\$ 1,254,679	\$ 1,425,679	\$ 681,190

**VILLAGE OF BARRINGTON, ILLINOIS**

**Central Garage - Internal Service Fund**

**Schedule of Fixed Assets and Depreciation  
Year Ended December 31, 2003**

	Fixed Assets			
	<u>Balances January 1 as Restated</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balances December 31</u>
Vehicles and Equipment	<u>\$ 1,273,180</u>	<u>\$ 80,002</u>	<u>\$ -</u>	<u>\$ 1,353,182</u>
	Accumulated Depreciation			
	<u>Balances January 1 as Restated</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balances December 31</u>
Vehicles and Equipment	<u>\$ 751,983</u>	<u>\$ 71,005</u>	<u>\$ -</u>	<u>\$ 822,988</u>
Total Fixed Assets (Net of Accumulated Depreciation)	<u>\$ 521,197</u>			<u>\$ 530,194</u>

**VILLAGE OF BARRINGTON, ILLINOIS**

**Pension Trust Funds**

**Combining Schedule of Net Plan Assets  
December 31, 2003**

	<u>Police Pension</u>	<u>Firefighters' Pension</u>	<u>Totals</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 110,024	\$ 839,641	\$ 949,665
Investments			
Money Markets/Mutual Funds	4,358,003	12,286	4,370,289
U.S. Government and Agency Obligations	4,705,309	1,544,555	6,249,864
Equity Securities	3,656,622	6,313	3,662,935
Receivables - Accrued Interest	62,883	5,636	68,519
Prepaid Expenses	496	-	496
Due from Other Funds	<u>2,111</u>	<u>2,561</u>	<u>4,672</u>
 Total Assets	 12,895,448	 2,410,992	 15,306,440
<b>Liabilities</b>			
Accounts Payable	<u>14,863</u>	<u>6,025</u>	<u>20,888</u>
 <b>Net Plan Assets Held in Trust for Pension Benefits</b> (A schedule of funding progress is presented following the notes to the financial statements)	 <u>\$ 12,880,585</u>	 <u>\$ 2,404,967</u>	 <u>\$ 15,285,552</u>

# VILLAGE OF BARRINGTON, ILLINOIS

## Pension Trust Funds

### Combining Schedule of Changes in Net Plan Assets Year Ended December 31, 2003

	Police Pension	Firefighters' Pension	Totals
<b>Additions</b>			
Contributions - Employer	\$ 264,532	\$ 220,811	\$ 485,343
Contributions - Plan Members	<u>210,342</u>	<u>134,254</u>	<u>344,596</u>
Total Contributions	<u>474,874</u>	<u>355,065</u>	<u>829,939</u>
Investment Income			
Interest Earned	351,533	43,855	395,388
Net Change in Fair Value	<u>755,699</u>	<u>143</u>	<u>755,842</u>
Total Investment Income	1,107,232	43,998	1,151,230
Less Investment Expenses	<u>(51,403)</u>	<u>(4,002)</u>	<u>(55,405)</u>
Net Investment Income	<u>1,055,829</u>	<u>39,996</u>	<u>1,095,825</u>
Total Additions	<u>1,530,703</u>	<u>395,061</u>	<u>1,925,764</u>
<b>Deductions</b>			
Administration	14,970	5,075	20,045
Benefits and Refunds			
Benefits	499,058	-	499,058
Refunds	<u>20,352</u>	<u>4,044</u>	<u>24,396</u>
Total Deductions	<u>534,380</u>	<u>9,119</u>	<u>543,499</u>
<b>Change in Net Assets</b>	996,323	385,942	1,382,265
Plan Net Assets Held in Trust for Pension Benefits - January 1	<u>11,884,262</u>	<u>2,019,025</u>	<u>13,903,287</u>
Plan Net Assets Held in Trust for Pension Benefits - December 31	<u><u>\$ 12,880,585</u></u>	<u><u>\$ 2,404,967</u></u>	<u><u>\$ 15,285,552</u></u>



**VILLAGE OF BARRINGTON, ILLINOIS**

**Police Pension Fund**

**Statement of Changes in Plan Net Assets - Budget and Actual  
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
<b>Additions</b>			
Contributions - Employer	\$ 300,956	\$ 300,956	\$ 264,532
Contributions - Plan Members	191,500	191,500	210,342
Total Contributions	492,456	492,456	474,874
Investment Income			
Interest Earned	736,000	736,000	351,533
Net Change in Fair Value	-	-	755,699
Total Investment Income	736,000	736,000	1,107,232
Less Investment Expenses	(106,740)	(106,740)	(51,403)
Net Investment Income	629,260	629,260	1,055,829
Total Additions	1,121,716	1,121,716	1,530,703
<b>Deductions</b>			
Administration	9,390	15,390	14,970
Benefits and Refunds			
Benefits	486,132	500,132	499,058
Refunds	50,000	30,000	20,352
Total Deductions	545,522	545,522	534,380
<b>Change in Net Assets</b>	<u>\$ 576,194</u>	<u>\$ 576,194</u>	996,323
Plan Net Assets Held in Trust for Pension Benefits - January 1			<u>11,884,262</u>
Plan Net Assets Held in Trust for Pension Benefits - December 31			<u>\$ 12,880,585</u>

# VILLAGE OF BARRINGTON, ILLINOIS

## Firefighters' Pension Fund

### Statement of Changes in Plan Net Assets - Budget and Actual Year Ended December 31, 2003

	Budget		Actual
	Original	Final	
<b>Additions</b>			
Contributions - Employer	\$ 247,600	\$ 247,600	\$ 220,811
Contributions - Plan Members	152,000	152,000	134,254
Total Contributions	399,600	399,600	355,065
Investment Income			
Interest Earned	80,000	80,000	43,855
Net Change in Fair Value	-	-	143
Total Investment Income	80,000	80,000	43,998
Less Investment Expenses	(500)	(500)	(4,002)
Net Investment Income	79,500	79,500	39,996
Total Additions	479,100	479,100	395,061
<b>Deductions</b>			
Administration	15,975	15,975	5,075
Benefits and Refunds			
Refunds	25,000	25,000	4,044
Total Deductions	40,975	40,975	9,119
<b>Change in Net Assets</b>	<u>\$ 438,125</u>	<u>\$ 438,125</u>	385,942
Plan Net Assets Held in Trust for Pension Benefits - January 1			<u>2,019,025</u>
Plan Net Assets Held in Trust for Pension Benefits - December 31			<u>\$ 2,404,967</u>

# VILLAGE OF BARRINGTON, ILLINOIS

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities Year Ended December 31, 2003

	<u>Balances January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances December 31</u>
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 2,236,467	\$ 8,629	\$ 84,256	\$ 2,160,840
Receivables				
Accrued Interest	6,548	-	447	6,101
Other	100,565	995	-	101,560
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 2,343,580</u>	<u>\$ 9,624</u>	<u>\$ 84,703</u>	<u>\$ 2,268,501</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 15,501	\$ 48,077	\$ -	\$ 63,578
Deposits Payable	1,408,119	-	111,283	1,296,836
Due to Others	919,960	-	11,873	908,087
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>\$ 2,343,580</u>	<u>\$ 48,077</u>	<u>\$ 123,156</u>	<u>\$ 2,268,501</u>

(This schedule is continued on the following page.)

# VILLAGE OF BARRINGTON, ILLINOIS

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities (Continued) Year Ended December 31, 2003

	<u>Balances January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances December 31</u>
<b>Escrow Fund</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 1,392,951	\$ -	\$ 84,256	\$ 1,308,695
Receivables - Accrued Interest	768	-	447	321
Receivables - Other	<u>21,944</u>	<u>995</u>	<u>-</u>	<u>22,939</u>
Total Assets	<u>\$ 1,415,663</u>	<u>\$ 995</u>	<u>\$ 84,703</u>	<u>\$ 1,331,955</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 7,544	\$ 27,575	\$ -	\$ 35,119
Deposits Payable	<u>1,408,119</u>	<u>-</u>	<u>111,283</u>	<u>1,296,836</u>
Total Liabilities	<u>\$ 1,415,663</u>	<u>\$ 27,575</u>	<u>\$ 111,283</u>	<u>\$ 1,331,955</u>
<b>Special Assessments Fund</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 843,516	\$ 8,629	\$ -	\$ 852,145
Receivables - Accrued Interest	5,780	-	-	5,780
Receivables - Other	<u>78,621</u>	<u>-</u>	<u>-</u>	<u>78,621</u>
Total Assets	<u>\$ 927,917</u>	<u>\$ 8,629</u>	<u>\$ -</u>	<u>\$ 936,546</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 7,957	\$ 20,502	\$ -	\$ 28,459
Due to Others	<u>919,960</u>	<u>-</u>	<u>11,873</u>	<u>908,087</u>
Total Liabilities	<u>\$ 927,917</u>	<u>\$ 20,502</u>	<u>\$ 11,873</u>	<u>\$ 936,546</u>